

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad

Before Shri R.K. Panda, Accountant Member
AND
Shri K. Narasimha Chary, Judicial Member

ITA No. 245/Hyd/2022		
Assessment Year:2019-20		
A.C.I.T. Circle 8(1) Hyderabad	Vs.	Deloitte and Touché Assurance and Enterprises Risk Services India (P) Ltd Hyderabad PAN:AABCD9794N
(Appellant)		(Respondent)
Revenue by:	Shri K.P.R.R. Murthy, DR	
Assessee by:	Shri Sistla Venkateswarlu, CA	
Date of hearing:	18/10/2022	
Date of pronouncement:	18/10/2022	

ORDER

Per R.K. Panda, A.M

This appeal filed by the Revenue is directed against the order dated 30.3.2022 of the learned CIT (A)-NFAC, Delhi relating to A.Y.2019-20.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the CIT (A)-NFAC, New Delhi in deleting the disallowance made by the Assessing Officer on account of delayed contribution of employees' contribution towards PF & ESI.

3. Facts of the case, in brief, are that assessee is a subsidiary of Deloitte & Touché Mauritius Holding, Mauritius and is established with an objective of providing routine back office support services to Deloitte & Touché LLP. It filed its return of income on 29.11.2019 declaring total income of Rs.187,40,64,350/- and paid taxes of Rs.70,32,81,959 resulting in a refund of Rs.4,84,08,910/-. The CPC Bengaluru in intimation u/s 143(1) of the Act disallowed payment of employees contribution to PF & ESI amounting to Rs.2,63,99,811/-. In appeal, the learned CIT (A)-NFAC relying on various decisions deleted the disallowance.

4. Aggrieved with such order of the CIT (A)-NFAC, the Revenue is in appeal before the Tribunal.

4. The learned Counsel for the assessee at the outset fairly conceded that this issue stands decided against the assessee by the recent decision of the Hon'ble Supreme Court in the case of Checkmate Services (P) Ltd vs. CIT vide Civil Appeal No.2833 of 2016 and batch of appeals, vide order dated 12.10.2022. In view of the above submission of the learned Counsel for the assessee that the issue stands decided against the assessee and in favour of the Revenue by the decision of the Hon'ble Supreme Court cited (Supra), we reverse the order of the learned CIT(A)-NFAC and restore the order of the CPC Bengaluru and the grounds raised by the Revenue are accordingly allowed.

5. In the result, appeal filed by the Revenue is allowed.

Order pronounced in the Open Court itself i.e. on 18th October, 2022.

Sd/-

Sd/-

(K. NARASIMHA CHARY) JUDICIAL MEMBER	(R.K. PANDA) ACCOUNTANT MEMBER
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Hyderabad, dated 18th October, 2022.

Vinodan/sps

Copy to:

S.No	Addresses
1	A.C.I.T. Circle 8(1) Hyderabad
2	M/s. Deloitte and Touché Assurance and Enterprises Risk Services India (P) Ltd, Deloitte Tower, 1 st Floor, 13 Survey No.41, Gachibowli, Hyderabad 500032
3	CIT (A)-NFAC Delhi
4	Pr. CIT-, Hyderabad
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order